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To: [REDACTED]

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Subject: Section 6702(a) penalty

As discussed, the following cases support the application of the section 6702(a) penalty in a case in which there are multiple requests for refund for the same tax year containing frivolous arguments:

- *Callahan v. CIR*, 130 T.C. 44, 53 (2008) (documents requesting refunds are purported returns)
- *Kelly v. United States*, 789 F.2d 94 (1st Cir. 1986) (taxpayer cannot disclaim that correspondence is not a purported return when the taxpayer has included sufficient documentation to request a refund). See also *Olson v. United States*, 760 F.2d 1003 (9th Cir. 1985); *Lovell v. United States*, 755 F.2d 517 (7th Cir. 1984).

Please let us know if you need any additional information.